

## **REG-45-008 HOMESTEAD EXEMPTION SUMMARY CERTIFICATE**

When adjustments or reductions in the actual values of real property by reason of approved homestead exemptions have been made by the county assessor, the official who has the responsibility for computing real estate taxes and preparing the tax list or unit ledgers shall compute the amount of tax which would have been due on the legally exempted percentages of the actual values of the several homesteads within each tax district within each county. Upon completion of the tax list or unit ledger and at the time of certification of the tax list to the county treasurer for collection, the official responsible for preparation of the tax list or unit ledger shall: summarize taxes as specified in section 77-3523 that would have been collected on the exempt portions of the qualifying homesteads; sign the certificate; and, forward the certificate to the county treasurer, who shall forward the certificate to the Department of Revenue on or before November 30 of each year. Until May 30 of the next succeeding year, the county treasurer may amend the current certificate to show any change in the tax that was lost due to allowed homestead exemptions for the preceding year.

(Section 77-3523, R.R.S. 1943. January 24, 1993.)